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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



THOMAS D. WATKINS, JR.
SUPERINTENDENT OF
PUBLIC INSTRUCTION

**FISCAL YEAR 2004
CHILD AND ADULT CARE FOOD PROGRAM
OPERATIONAL MEMO #6**

TO: Child and Adult Care Food Program Sponsors

FROM: Julie Stark, Interim Director
Office of School Support Services

DATE: February 24, 2004

SUBJECT: **Revised Time and Attendance/Time Distribution Form for Documenting Labor and Administrative Costs**

Centers claiming direct labor and/or administrative costs in the CACFP must keep the following documentation:

- Compensation Plan
- Payroll Records
- Time and Attendance Record
- Time Distribution Record

Refer to Fiscal Year 2002, Operational Memo #4 for specific information concerning required documentation for compensation plan and payroll records.

Administrative and direct labor costs include wages associated with claim preparation. Time and Attendance records are required for all administrative and direct labor costs charged to the program whether the employee is part-time or full-time or paid by the hour or salaried. Time and Attendance records must reflect the **total time worked** by an employee. Time and Attendance records must include a start time, end time, and absences; they must be prepared daily by the employee whose time is reported and they must be signed and certified as true and correct by the employee and supervisor.

A Time Distribution record must also be completed by each employee claimed and must account separately for the employee's total Program and non-Program activity (even when an employee performs only CACFP labor). The record must identify the amount of time spent on administrative tasks and on direct labor. The Time Distribution record must reflect actual activity by the half-hour for each employee and cannot be prepared in advance.

A revised form has been developed condensing the information formerly collected on the Time and Attendance record and Time Distribution record into one form. A copy of the revised form and instructions for completing it are attached. This is a suggested tool for you to use.

Each employee whose time is claimed must complete documentation of direct labor and administrative costs each month. Do not combine more than one month on a form. Each employee must complete and sign his/her own form. The supervisor must sign the form to certify that it is complete and correct. The sponsor must keep labor and administrative expense documentation on file for the current year and preceding three years.

Attached is the new prototype form: Time and Attendance/Time Distribution.

Should you have any questions regarding this issue, please contact our office at (517) 373-7391.

Please keep this memo on file or in a notebook for quick and easy reference.

Attachments

JS:bls:ck

TIME AND ATTENDANCE/TIME DISTRIBUTION

Name _____

Month/Year

[illegible]

Total CACFP Administrative Time _____ x Hourly Rate \$_____ = Administrative Costs \$_____

Total CACFP Direct Labor Time _____ x Hourly Rate \$ _____ = Direct Labor Costs \$ _____

Employee Signature _____ Supervisor Signature (certification) _____